

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

870

FINANCIAL AUDIT REPORT
DEPARTMENT OF MOTOR VEHICLES
YEAR ENDED JUNE 30, 1978



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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RICHARD ROBINSON
CHAIRMAN

October 1, 1979

870

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Department of Motor Vehicles, year ended June 30, 1978.

The auditors are Curt Davis, CPA; Michael C. Dendorfer, CPA; Alex Chan; Philip Jelich; Michelle Ogata; and Glenn Ostapeck.

Respectfully submitted,

RICHARD ROBINSON
Assemblyman, 72nd District
Chairman, Joint Legislative
Audit Committee

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we conducted a financial audit of the Department of Motor Vehicles (DMV). This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The principal objectives of the Department of Motor Vehicles are to promote safety on highways by licensing and controlling drivers; to protect public interest by identifying ownership through the process of vehicle and vessel registrations; to provide services to the public and other state agencies as required by statutes; and to provide public protection by licensing and regulating occupations and businesses related to the manufacture, transportation, sale, and disposal of vehicles.

Budget appropriations and various license and registration fees finance the activities of the Department of Motor Vehicles.

AUDITOR'S OPINION

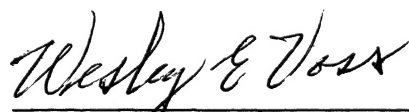
To the Joint Legislative Audit Committee of the California
Legislature:

We have examined the combined balance sheet of the Department of Motor Vehicles as of June 30, 1978 and the related statements of revenues, expenditures, and changes in fund balance and operating clearing for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Department of Motor Vehicles at June 30, 1978 and the results of operations and changes in fund balance and operating clearing for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The column amounts on the accompanying financial statements captioned "Total - Memorandum Only" for June 30, 1978, are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

The column amounts on the accompanying combined balance sheet and statement of revenues, expenditures, and changes in fund balance and operating clearing for the year ended June 30, 1977, which are presented for comparative purposes only, were not audited by us and accordingly we do not express an opinion on them.



WESLEY E. VOSS
Assistant Auditor General

Date: August 9, 1979

Staff: Curt Davis, CPA
Michael Dendorfer, CPA
Alex Chan
Philip Jelicich
Michelle Ogata
Glenn Ostapeck

DEPARTMENT OF MOTOR VEHICLES
COMBINED BALANCE SHEET
FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1978
(With Unaudited Amounts for 1977)

ASSETS	Governmental Fund Types					Fiduciary	Account	Totals	
	Special Revenue					Fund Type	Group	(Memorandum Only)	
	General	State Transportation--Motor Vehicle Account	Transportation Tax--Motor Vehicle Account	Transportation Tax--Motor Vehicle License Fee Account	Off-Highway Vehicle	Special Deposit Fund	General Fixed Assets	June 30, 1978	June 30, 1977
Cash	\$ --	\$ --	\$36,603,585	\$20,943,193	\$ --	\$ --	\$ --	\$ 57,546,778	\$ 41,115,056
Revolving fund cash (Note 3)	--	(38,088)	--	--	--	--	--	(38,088)	327,532
Cash in state treasury	--	--	--	--	--	11,590	--	11,590	11,372
Receivables	--	2,815,271	1,063,503	568,549	--	--	--	4,447,323	4,086,183
Allowance for deferred receivables and uncollectibles (Note 4)	--	--	(317,453)	(390,106)	--	--	--	(707,559)	(1,514,680)
Deposits in surplus money investment fund	--	--	--	--	--	69,645,000	--	69,645,000	57,122,000
Due from other funds (Note 5)	--	2,075,751	33,014,766	36,522,309	156,017	3,007	--	71,771,850	57,501,567
Prepayments to other funds	--	469,304	--	--	--	--	--	469,304	1,182,455
Expense advances to employees	--	204,652	--	--	--	--	--	204,652	121,438
Inventory of surveyed equipment	--	6,605	--	--	--	--	--	6,605	918
Land	--	--	--	--	--	--	22,064,537	22,064,537	23,972,638
Buildings and improvements	--	--	--	--	--	--	65,867,809	65,867,809	61,390,066
Equipment	--	--	--	--	--	--	15,453,171	15,453,171	15,290,454
Advances to architecture revolving fund	--	--	--	--	--	--	8,735,221	8,735,221	8,095,896
Total Assets	\$ --	\$5,533,495	\$70,364,401	\$57,643,945	\$156,017	\$69,659,597	\$112,120,738	\$315,478,193	\$268,702,895
LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY									
Liabilities:									
Accounts payable	\$ --	\$5,229,008	\$ --	\$ --	\$ --	\$ 78	\$ --	\$ 5,229,086	\$ 6,602,729
Refunds payable	--	--	43,443	--	--	--	--	43,443	31,141
Due to other funds (Note 5)	112,400	--	22,430,760	1,049,977	84	69,654,736	--	93,247,957	73,368,639
Revenues collected in advance	--	--	16,528,413	24,424,048	--	--	--	40,952,461	36,688,897
Total Liabilities	112,400	5,229,008	39,002,616	25,474,025	84	69,654,814	--	139,472,947	116,691,406
Encumbrances Outstanding	--	890,234	--	--	--	--	--	890,234	--
Fund Equity:									
Investment in general fixed assets	--	--	--	--	--	--	103,385,517	103,385,517	100,653,157
Fund Balance:									
Reserved for construction	--	--	--	--	--	--	8,735,221	8,735,221	8,095,896
Designated for special purposes	--	--	--	--	--	4,783	--	4,783	2,355
Operating clearing (Note 7)	(112,400)	(585,747)	31,361,785	32,169,920	155,933	--	--	62,989,491	43,260,081
Total Fund Equity	(112,400)	(585,747)	31,361,785	32,169,920	155,933	4,783	112,120,738	175,115,012	152,011,489
Total Liabilities, Encumbrances Outstanding and Fund Equity	\$ --	\$5,533,495	\$70,364,401	\$57,643,945	\$156,017	\$69,659,597	\$112,120,738	\$315,478,193	\$268,702,895

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF MOTOR VEHICLES
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING
GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

	Governmental Fund Types					Totals	
	General	State Transportation--Motor Vehicle Account	Special Revenue Tax--Motor Vehicle Account	Transportation Tax--Motor Vehicle License Fee Account	Off-Highway Vehicle	(Memorandum Only)	
						June 30, 1978	June 30, 1977
Revenues	\$ --	\$ 2,118	\$394,299,253	\$534,321,911	\$811,818	\$ 929,435,100	\$811,194,301
Support appropriation	15,159	118,673,055	--	17,779,312	--	136,467,526	128,245,437
Reimbursements	--	31,798,210	--	--	--	31,798,210	27,400,834
Prior year adjustments	--	1,414,904	399,242	482,981	--	2,297,127	980,061
Total Sources	15,159	151,888,287	394,698,495	552,584,204	811,818	1,099,997,963	967,820,633
Expenditures:							
Current:							
Personal services	--	112,003,245	--	--	--	112,003,245	102,618,993
General expenses	--	8,672,662	--	--	--	8,672,662	8,655,566
Printing	--	2,252,441	--	--	--	2,252,441	1,979,887
Communications	--	8,425,821	--	--	--	8,425,821	8,302,930
Travel-in-state	--	1,083,770	--	--	--	1,083,770	1,061,157
Travel-out-of-state	--	31,249	--	--	--	31,249	20,861
Electronic data processing charges	--	4,011,074	--	--	--	4,011,074	3,851,369
Facilities operations	--	6,171,944	--	--	--	6,171,944	5,688,033
Equipment	--	673,903	--	--	--	673,903	679,068
Pro rata interdepartmental charges	--	3,722,769	--	--	--	3,722,769	2,440,739
Consultant and professional services	--	46,706	--	--	--	46,706	30,303
Capital outlay	--	3,276,254	--	--	--	3,276,254	3,342,773
Tort liability	--	7,526	--	--	--	7,526	12,758
Total Expenditures	--	150,379,364	--	--	--	150,379,364	138,684,437
Excess of Sources over (under) Expenditures	15,159	1,508,923	394,698,495	552,584,204	811,818	949,618,599	829,136,196
Other Uses:							
Transfer of accountability to the State Controller's Office	--	1,896	382,935,383	527,430,513	715,220	911,083,012	789,312,669
Transfer to the State Transportation Fund	112,400	--	--	18,693,777	--	18,806,177	17,081,550
Total Other Uses	112,400	1,896	382,935,383	546,124,290	715,220	929,889,189	806,394,219
Excess of Sources over (under) Expenditures and Other Uses	(97,241)	1,507,027	11,763,112	6,459,914	96,598	19,729,416	22,741,977
Operating Clearing--July 1	(15,159)	(2,092,774)	19,598,673	25,710,006	59,335	43,260,081	20,518,104
Operating Clearing--June 30	<u>\$(112,400)</u>	<u>\$ (585,747)</u>	<u>\$ 31,361,785</u>	<u>\$ 32,169,920</u>	<u>\$155,933</u>	<u>\$ 62,989,491</u>	<u>\$ 43,260,081</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF MOTOR VEHICLES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING—BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	General Fund			State Transportation Fund Motor Vehicle Account			Transportation Tax Fund Motor Vehicle Account		
	Budget As Adjusted	Actual	Variance- Favorable (Unfavorable)	Budget As Adjusted	Actual	Variance- Favorable (Unfavorable)	Budget As Adjusted	Actual	Variance- Favorable (Unfavorable)
Revenues (Note 2)	\$ —	\$ —	\$ —	\$ —	\$ 2,118	\$ 2,118	\$389,299,000	\$394,299,253	\$ 5,000,253
Support appropriation	156,096	15,159	(140,937)	133,541,157	118,673,055	(14,868,102)	—	—	—
Reimbursements	—	—	—	32,522,730	31,798,210	(724,520)	—	—	—
Prior year adjustments	—	—	—	—	1,414,904	1,414,904	—	399,242	399,242
Total Sources	156,096	15,159	(140,937)	166,063,387	151,888,287	(14,175,600)	389,299,000	394,698,495	5,399,495
Expenditures: (Note 2)									
Current:									
Personal services	—	—	—	114,502,004	112,003,245	\$ 2,498,759	—	—	—
General expenses	—	—	—	9,083,329	8,672,662	410,667	—	—	—
Printing	—	—	—	2,315,545	2,252,441	63,204	—	—	—
Communications	—	—	—	8,430,768	8,425,821	4,947	—	—	—
Travel-in-state	—	—	—	1,107,678	1,083,770	23,908	—	—	—
Travel-out-of-state	—	—	—	59,384	31,249	28,635	—	—	—
Electronic data processing charges	—	—	—	4,162,560	4,011,074	151,486	—	—	—
Facilities operations	—	—	—	6,173,335	6,171,944	1,391	—	—	—
Equipment	—	—	—	745,643	673,903	71,740	—	—	—
Pro rata interdepartmental charges	—	—	—	3,722,920	3,722,769	151	—	—	—
Consultant and professional services	—	—	—	46,706	46,706	—	—	—	—
Capital outlay	—	—	—	9,110,706	3,276,254	5,834,452	—	—	—
Total outlay	—	—	—	—	7,526	(7,526)	—	—	—
Total Expenditures	—	—	—	159,461,178	150,379,364	9,081,814	—	—	—
Excess of Sources over (under) Expenditures	156,096	15,159	(140,937)	6,602,709	1,508,923	(5,093,786)	389,299,000	394,698,495	5,399,495
Other Uses:									
Transfers of accountability to the State Controller's Office	—	—	—	—	(1,896)	(1,896)	(409,289,107)	(382,935,383)	26,353,724
Transfer to the State Transportation Fund	(140,937)	(112,400)	28,537	—	—	—	—	—	—
Total Other Uses	\$(140,937)	\$(112,400)	\$ 28,537	\$ —	(1,896)	\$(1,896)	\$(409,289,107)	(382,935,383)	\$26,353,724
Excess of Sources over (under) Expenditures and Other Uses		(97,241)			1,507,027			11,763,112	
Operating Clearing—July 1		(15,159)			(2,092,774)			19,598,673	
Operating Clearing—June 30		\$(112,400)			\$(585,747)			\$ 31,361,785	

The notes to the financial statements are an integral part of this statement.

CONTINUED -

Transportation Tax Fund			Off-Highway Vehicle Fund			Totals		
Motor Vehicle License Fee Account						(Memorandum Only)		
Budget As Adjusted	Actual	Variance- Favorable (Unfavorable)	Budget As Adjusted	Actual	Variance- Favorable (Unfavorable)	Budget As Adjusted	Actual	Variance- Favorable (Unfavorable)
\$504,000,000	\$534,321,911	\$30,321,911	\$750,000	\$811,818	\$ 61,818	\$ 894,049,000	\$ 929,435,100	\$35,386,100
18,693,777	17,779,312	(914,465)	--	--	--	152,391,030	136,467,526	(15,923,504)
--	--	--	--	--	--	32,522,730	31,798,210	(724,520)
--	482,981	482,981	--	--	--	--	2,297,127	2,297,127
<u>522,693,777</u>	<u>552,584,204</u>	<u>29,890,427</u>	<u>750,000</u>	<u>811,818</u>	<u>61,818</u>	<u>1,078,962,760</u>	<u>1,099,997,963</u>	<u>21,035,203</u>
--	--	--	--	--	--	114,502,004	112,003,245	2,498,759
--	--	--	--	--	--	9,083,329	8,672,662	410,667
--	--	--	--	--	--	2,315,645	2,252,441	63,204
--	--	--	--	--	--	8,430,768	8,425,821	4,947
--	--	--	--	--	--	1,107,678	1,083,770	23,908
--	--	--	--	--	--	59,884	31,249	28,635
--	--	--	--	--	--	4,162,560	4,011,074	151,486
--	--	--	--	--	--	6,173,335	6,171,944	1,391
--	--	--	--	--	--	745,643	673,903	71,740
--	--	--	--	--	--	3,722,920	3,722,769	151
--	--	--	--	--	--	46,706	46,706	--
--	--	--	--	--	--	9,110,706	3,276,254	5,834,452
--	--	--	--	--	--	--	7,526	(7,526)
--	--	--	--	--	--	159,461,178	150,379,364	9,081,814
<u>522,693,777</u>	<u>552,584,204</u>	<u>29,890,427</u>	<u>750,000</u>	<u>811,818</u>	<u>61,818</u>	<u>919,501,582</u>	<u>949,618,599</u>	<u>30,117,017</u>
(530,181,751)	(527,430,513)	2,751,238	(825,822)	(715,220)	110,602	(940,296,680)	(911,083,012)	29,213,668
(18,693,777)	(18,693,777)	--	--	--	--	(18,834,714)	(18,806,177)	28,537
<u>\$ (548,875,528)</u>	<u>(546,124,290)</u>	<u>\$ 2,751,238</u>	<u>\$(825,822)</u>	<u>(715,220)</u>	<u>\$110,602</u>	<u>\$ (959,131,394)</u>	<u>(929,889,189)</u>	<u>\$ 29,242,205</u>
	6,459,914			96,598			19,729,410	
	<u>25,710,006</u>			<u>59,335</u>			<u>43,260,081</u>	
	<u>\$ 32,169,920</u>			<u>\$155,933</u>			<u>\$ 62,989,491</u>	

DEPARTMENT OF MOTOR VEHICLES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the Department of Motor Vehicles. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local government as prescribed by the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting.

The accompanying financial statements are structured into Governmental Fund Types, a Fiduciary Fund Type, and an Account Group. The Department of Motor Vehicles accounts for only its portion of the two fund type categories. The State Controller maintains the central accounts for these two categories and publishes consolidated fund statements.

GOVERNMENTAL FUND TYPES

General Fund

This fund includes all financial resources not accounted for in another fund.

Special Revenue Funds

These funds are used to account for specific revenues and operating expenditures earmarked for particular activities. These are included in the Special Revenue Funds:

State Transportation Fund - Motor Vehicle Account -
This fund is used to account for departmental expenditures. Funding is derived from support appropriations and transfers and reimbursements from other funds.

Transportation Tax Fund - Motor Vehicle Account - This fund is used to account for the collection of registration, weight, transfer, and drivers' license fees. The State retains these fees as support appropriations for various state agencies.

Transportation Tax Fund - Motor Vehicle License Fee Account - This fund is used to account for the collection of the in lieu ad valorem taxes on vehicles. After departmental administrative charges have been deducted, these collections are transferred to cities and counties.

Off-Highway Vehicle Fund - This fund is used to account for the collection of special off-highway vehicle fees. These fees are eventually transferred to the Department of Parks and Recreation.

All of the governmental fund types are maintained on the modified accrual basis of accounting. Below are some of the more significant elements:

Income

Throughout the fiscal year, all income including revenues, transfers, and reimbursements is accounted for on a cash basis. At June 30, the accounts are adjusted to accrue all earned but uncollected income.

Expenditures

Expenditures are accounted for in the State Transportation Fund - Motor Vehicle Account at the time claims for payment are filed with the State Controller. At June 30, all valid expenditure commitments are accrued as expenditures including encumbrances outstanding against budget appropriations for which no goods or services have been received.

Liabilities

Retirement Plan - Regular employees are members of the Public Employees' Retirement System (PERS), which is a defined benefit, contributory retirement plan. The amount the department and the employees contribute to PERS is actuarially determined under a program in which contributions plus retirement system earnings provide the necessary funds to pay retirement costs as accrued. DMV's share of retirement contributions for the year was \$13,032,357.

Vacation and Sick Leave - The department does not record the costs of vacation and sick leave at the time these benefits are accumulated. However, when they are used, the expenditures-personal services account is charged.

FIDUCIARY FUND TYPE

The Fiduciary Fund Type is made up of the Special Deposit Fund. This fund temporarily holds DMV revenue collections pending identification of fund source. Transfers to the appropriate funds are made once the collections are classified. Money in the Special Deposit Fund is invested and the interest earnings are credited (based on invested shares) to the appropriate funds.

ACCOUNT GROUP

The account group is used to account for General Fixed Assets. Assets purchased are recorded as expenditures in the appropriate fund in the year of acquisition or encumbrance.

2. BUDGETED REVENUES AND EXPENDITURES

The amounts shown under "Budget As Adjusted" for revenues and detailed expenditure accounts reflect the Governor's Budget after allowing for adjustments to the Budget Act, interim statutory changes affecting appropriations, and authorized executive budget revisions issued during the year.

3. REVOLVING FUND CASH

The \$38,088 overdraft in this account occurred because claims for reimbursement were not promptly processed. At June 30, 1978, claims for reimbursement of the revolving fund totaling \$882,162 were on file with the State Controller; however, warrants were not issued until after this date.

4. ALLOWANCE FOR DEFERRED RECEIVABLES AND UNCOLLECTIBLES

The Transportation Tax Fund - Motor Vehicle Account and the Transportation Tax Fund - Motor Vehicle License Fee Account both contain receivables with uncertain collectible amounts. For both funds, the estimated uncollectible amounts consist mainly of dishonored checks.

5. DUE FROM OTHER FUNDS

The Special Deposit Fund temporarily holds the Department of Motor Vehicle revenue collections. At June 30, 1978, the Special Deposit Fund had on deposit \$69,654,736. Of this amount, \$32,879,113 belonged to the Transportation Tax Fund - Motor Vehicle Account, and \$36,522,309 belonged to the Transportation Tax Fund - Motor Vehicle License Fee Account. The balance of \$253,314 belonged to the Off-Highway Vehicle and Off-Highway License Fee Funds and to the State Transportation Fund - Motor Vehicle Account.

At June 30, 1978, other DMV-administered funds owed the State Transportation Fund - Motor Vehicle Account \$1,973,386 for their unpaid shares of departmental operating expenses. The State Transportation Fund - Motor Vehicle Account is the accounting entity for DMV operating expenses and is reimbursed by other funds on a pro rata basis for expenses incurred.

6. DUE TO OTHER FUNDS

Included in the amount of \$22,430,760 shown by the Transportation Tax Fund - Motor Vehicle Account is \$21,571,492 owed to the Retail Sales Tax Fund. DMV is the collection agency for certain vehicle use taxes and is required to transmit all use tax and penalty collections to the State Board of Equalization at least monthly.

The amounts shown in the General Fund, Transportation Tax Fund - Motor Vehicle License Fee Account and Special Deposit Fund represent interdepartmental obligations as described in Note 5.

7. OPERATING CLEARING

The account balances at June 30 represent the clearing accounts between the governmental fund types and the State Controller.

OTHER INFORMATION

As an integral part of our examination, we reviewed the department's accounting procedures and related system of internal accounting control to the extent we considered necessary to properly form an opinion concerning the fairness with which the department's financial statements present financial position and results of operations in accordance with generally accepted accounting principles consistently applied.

Our review enabled us to suggest improvements which would result in better operating procedures and controls. A management letter describing the suggested operating improvements was issued to the department in conjunction with certain recommended adjusting entries necessary in order to achieve compliance with generally accepted accounting principles.

The department fully concurs with the suggested operating improvements and adjusting entries.

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps